

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues designated for financing specified activities of the City. The Special Revenue Funds of the City are:

- **Gas Tax/State Highway Funds** – These funds are required by state law to account for gas tax monies allocated by the State. Taxes levied by the State on gasoline and other motor fuels are allocated among cities, counties, and the State. The funds can be used for street and road expenditures, as defined by state law. Occasionally, other street and road related grants are receipted into these funds. Other revenues include State Highway funds traded for Federal ISTEA funds (per California Senate Bill 1435). The funds can be used for the same purposes as gas tax funds (see above). Under SB 45, the State Transportation Improvement Plan provides funding for approved local street projects. Revenues are derived from both state and federal funds. Revenue received from CalTrans through the sale of property to fund projects that provide congestion relief for travel through the City is also allocated here. These funds are also used to account for revenue received from the State for the purpose of street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities such as drainage and traffic devices.

- **Habitat Acquisition and Restoration Fund** – This fund is used to account for grants and other funds restricted or designated specially for acquisition, restoration, or mitigation projects approved by the City.

- **Environmental Programs Fund** – Revenues to this fund are restricted by law for implementation of various environmental programs throughout the City, particularly solid waste source reduction.

- **Special Police Funds** – These funds are used to account for revenues from several programs which are restricted as to use for police programs. These include drug asset forfeitures, vehicle theft funds, the State supplemental law enforcement services program, traffic offender funds, abandoned vehicle abatement funds, and the California law enforcement equipment program fund.

- **Capital Improvements Fund** – Revenues to this fund include state and federal grants and transfers from other City funds designated by Council action to be used for specified capital maintenance/improvement projects.

- **Demolition Projects Fund** – Revenues to this fund consist primarily of transfers from the General Fund and are to be used for abatement actions authorized by the Municipal Code or by the Uniform Building Code.

- **Airport Fund** – Revenues to this fund are restricted by law for maintenance and capital improvements at the Eureka Municipal Airport.

- **Special Fire Funds** – These funds receive revenues from the Hazardous Materials (Hazmat) Authority, the General Fund, and grants and response charges to operate the Hazmat response team.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

- **Public Financing Authority Fund** – This fund was established to repay principal and interest of the tax allocation bonds issued by the Eureka Public Financing Authority. Debt service payments are made from the proceeds of loan repayments from the Eureka Redevelopment Agency.

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CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2006

| | Special Revenue Funds | | | |
|---|------------------------------|--|---------------------------|-------------------|
| | Gas Tax/ State Highway | Habitat Acquisition and Restoration | Environmental Programs | Special Police |
| Assets | | | | |
| Cash and investments | \$ 717,261 | \$ - | \$ 144,915 | \$ 502,968 |
| Cash and investments with fiscal agents | | | | |
| Accounts receivable | 287,304 | 80,421 | | 40,632 |
| Interest receivable | 9,047 | | 1,583 | 3,619 |
| Total Assets | <u>\$ 1,013,612</u> | <u>\$ 80,421</u> | <u>\$ 146,498</u> | <u>\$ 547,219</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 849 | \$ 315 | \$ 4,535 | \$ 22,083 |
| Due to other funds | | 51,968 | | |
| Deposits payable | 65,800 | | | |
| Total Liabilities | <u>66,649</u> | <u>52,283</u> | <u>4,535</u> | <u>22,083</u> |
| Fund Balances: | | | | |
| Reserved for debt service | | | | |
| Unreserved: | | | | |
| Undesignated | 946,963 | 28,138 | 141,963 | 525,136 |
| Total Fund Balances | <u>946,963</u> | <u>28,138</u> | <u>141,963</u> | <u>525,136</u> |
| Total Liabilities and Fund Balances | <u>\$ 1,013,612</u> | <u>\$ 80,421</u> | <u>\$ 146,498</u> | <u>\$ 547,219</u> |

| Special Revenue Funds | | | | Public Financing Authority Debt Service | Total Nonmajor Governmental Funds |
|-------------------------|------------------------|-------------------|------------------|--|--|
| Capital Improvements | Demolition Projects | Airport | Special Fire | | |
| \$ - | \$ 19,241 | \$ 189,640 | \$ 47,704 | \$ 17,440 | \$ 1,639,169 |
| | | | | 117 | 117 |
| 456,614 | 10,800 | 575 | 240 | | 876,586 |
| | | 2,262 | | | 16,511 |
| <u>\$ 456,614</u> | <u>\$ 30,041</u> | <u>\$ 192,477</u> | <u>\$ 47,944</u> | <u>\$ 17,557</u> | <u>\$ 2,532,383</u> |
| | | | | | |
| \$ 4,712 | \$ - | \$ 1,849 | \$ 3,035 | \$ - | \$ 37,378 |
| 696,471 | | | | | 748,439 |
| | | | | | 65,800 |
| <u>701,183</u> | | <u>1,849</u> | <u>3,035</u> | | <u>851,617</u> |
| | | | | | |
| | | | | 117 | 117 |
| (244,569) | 30,041 | 190,628 | 44,909 | 17,440 | 1,680,649 |
| (244,569) | 30,041 | 190,628 | 44,909 | 17,557 | 1,680,766 |
| <u>\$ 456,614</u> | <u>\$ 30,041</u> | <u>\$ 192,477</u> | <u>\$ 47,944</u> | <u>\$ 17,557</u> | <u>\$ 2,532,383</u> |

CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2006

| | Special Revenue Funds | | | |
|---|------------------------------|--|---------------------------|-------------------|
| | Gas Tax/ State Highway | Habitat Acquisition and Restoration | Environmental Programs | Special Police |
| REVENUES | | | | |
| Investment income | \$ (1,227) | \$ (1,980) | \$ 7,133 | \$ 15,197 |
| Intergovernmental | 1,111,756 | 18,419 | 41,908 | 331,458 |
| Charges for services | | | | 17,645 |
| Total Revenues | 1,110,529 | 16,439 | 49,041 | 364,300 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | | | 314,942 |
| Public works | 11,333 | | | |
| Community development | | | 73,204 | |
| Capital outlay | 315,868 | 20,667 | | |
| Debt service: | | | | |
| Principal payments | | | | 11,926 |
| Interest and fiscal charges | | | | 156 |
| Total Expenditures | 327,201 | 20,667 | 73,204 | 327,024 |
| Excess of Revenues Over (Under) Expenditures | 783,328 | (4,228) | (24,163) | 37,276 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | | | | |
| Transfers out | (349,524) | | | |
| Total Other Financing Sources (Uses) | (349,524) | | | |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 433,804 | (4,228) | (24,163) | 37,276 |
| Fund Balances, July 1, 2005 | 513,159 | 32,366 | 166,126 | 487,860 |
| Fund Balances, June 30, 2006 | \$ 946,963 | \$ 28,138 | \$ 141,963 | \$ 525,136 |

| Special Revenue Funds | | | | | |
|--------------------------|------------------------|------------------------------|------------------------|--|--|
| Capital Improvements | Demolition Projects | Airport | Special Fire | Public Financing Authority Debt Service | Total Nonmajor Governmental Funds |
| \$ (30,913) 1,044,290 | \$ 1,593 | \$ 3,455 10,000 11,450 | \$ 1,613 76,880 | \$ 799,882 | \$ 794,753 2,557,831 105,975 |
| 1,013,377 | 1,593 | 24,905 | 78,493 | 799,882 | 3,458,559 |
| | | | 88,308 | | 403,250 11,333 107,050 1,441,418 |
| 1,104,883 | 19,237 | 14,609 | | | 11,926 775,998 |
| | | | | 775,842 | 775,998 |
| 1,104,883 | 19,237 | 14,609 | 88,308 | 775,842 | 2,750,975 |
| (91,506) | (17,644) | 10,296 | (9,815) | 24,040 | 707,584 |
| | | | 8,144 | | 8,144 (349,524) |
| | | | 8,144 | | (341,380) |
| (91,506) | (17,644) | 10,296 | (1,671) | 24,040 | 366,204 |
| (153,063) | 47,685 | 180,332 | 46,580 | (6,483) | 1,314,562 |
| \$ (244,569) | \$ 30,041 | \$ 190,628 | \$ 44,909 | \$ 17,557 | \$ 1,680,766 |

**CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2006**

| | Gas Tax / State Highway | | | Habitat Acquisition and Restoration | | |
|--|-------------------------|------------------|------------------------------------|-------------------------------------|---------------|------------------------------------|
| | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| Revenues: | | | | | | |
| Investment income | \$ 6,825 | \$ (1,227) | \$ (8,052) | \$ (700) | \$ (1,980) | \$ (1,280) |
| Intergovernmental | 1,586,808 | 1,111,756 | (475,052) | 353,126 | 18,419 | (334,707) |
| Charges for services | | | | | | |
| Total Revenues | 1,593,633 | 1,110,529 | (483,104) | 352,426 | 16,439 | (335,987) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public works | 11,784 | 11,333 | 451 | | | |
| Public safety | | | | | | |
| Community development | | | | | | |
| Capital outlay | 1,682,134 | 315,868 | 1,366,266 | 353,126 | 20,667 | 332,459 |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest and fiscal charges | | | | | | |
| Total Expenditures | 1,693,918 | 327,201 | 1,366,717 | 353,126 | 20,667 | 332,459 |
| Excess of Revenues Over (Under) Expenditures | (100,285) | 783,328 | 883,613 | (700) | (4,228) | (3,528) |
| Other Financing Sources (Uses): | | | | | | |
| Transfers in | | | | | | |
| Transfers out | (349,524) | (349,524) | | | | |
| Total Other Financing Sources (Uses) | (349,524) | (349,524) | | | | |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (449,809) | 433,804 | 883,613 | (700) | (4,228) | (3,528) |
| Fund Balances, July 1, 2005 | 513,159 | 513,159 | | 32,366 | 32,366 | |
| Fund Balances, June 30, 2006 | \$ 63,350 | \$ 946,963 | \$ 883,613 | \$ 31,666 | \$ 28,138 | \$ (3,528) |

| Environmental Programs | | | Special Police | | | Capital Improvements | | |
|------------------------|------------|------------------------------------|-----------------|------------|------------------------------------|----------------------|--------------|------------------------------------|
| Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| \$ 3,200 | \$ 7,133 | \$ 3,933 | \$ 9,750 | \$ 15,197 | \$ 5,447 | \$ (11,000) | \$ (30,913) | \$ (19,913) |
| 42,345 | 41,908 | (437) | 313,139 | 331,458 | 18,319 | 1,584,026 | 1,044,290 | (539,736) |
| | | | 13,000 | 17,645 | 4,645 | | | |
| 45,545 | 49,041 | 3,496 | 335,889 | 364,300 | 28,411 | 1,573,026 | 1,013,377 | (559,649) |
| | | | | | | | | |
| | | | 446,986 | 314,942 | 132,044 | | | |
| 110,517 | 73,204 | 37,313 | 62,105 | | 62,105 | 1,495,058 | 1,104,883 | 390,175 |
| | | | 11,926 | 11,926 | | | | |
| | | | 454 | 156 | 298 | | | |
| 110,517 | 73,204 | 37,313 | 521,471 | 327,024 | 194,447 | 1,495,058 | 1,104,883 | 390,175 |
| (64,972) | (24,163) | 40,809 | (185,582) | 37,276 | 222,858 | 77,968 | (91,506) | (169,474) |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| (64,972) | (24,163) | 40,809 | (185,582) | 37,276 | 222,858 | 77,968 | (91,506) | (169,474) |
| 166,126 | 166,126 | | 487,860 | 487,860 | | (153,063) | (153,063) | |
| \$ 101,154 | \$ 141,963 | \$ 40,809 | \$ 302,278 | \$ 525,136 | \$ 222,858 | \$ (75,095) | \$ (244,569) | \$ (169,474) |

(Continued)

CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2006
(Continued)

| | Demolition Projects | | | Airport | | |
|--|---------------------|------------------|------------------------------------|-------------------|-------------------|------------------------------------|
| | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| Revenues: | | | | | | |
| Investment income | \$ 700 | \$ 1,593 | \$ 893 | \$ 3,000 | \$ 3,455 | \$ 455 |
| Intergovernmental | | | | 10,000 | 10,000 | |
| Charges for services | | | | 11,500 | 11,450 | (50) |
| Total Revenues | 700 | 1,593 | 893 | 24,500 | 24,905 | 405 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public works | | | | | | |
| Public safety | | | | | | |
| Community development | 20,000 | 19,237 | 763 | 19,622 | 14,609 | 5,013 |
| Capital outlay | | | | | | |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest and fiscal charges | | | | | | |
| Total Expenditures | 20,000 | 19,237 | 763 | 19,622 | 14,609 | 5,013 |
| Excess of Revenues Over (Under) Expenditures | (19,300) | (17,644) | 1,656 | 4,878 | 10,296 | 5,418 |
| Other Financing Sources | | | | | | |
| (Uses): | | | | | | |
| Transfers in | | | | | | |
| Transfers out | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (19,300) | (17,644) | 1,656 | 4,878 | 10,296 | 5,418 |
| Fund Balances, July 1, 2005 | 47,685 | 47,685 | | 180,332 | 180,332 | |
| Fund Balances, June 30, 2006 | <u>\$ 28,385</u> | <u>\$ 30,041</u> | <u>\$ 1,656</u> | <u>\$ 185,210</u> | <u>\$ 190,628</u> | <u>\$ 5,418</u> |

| Special Fire | | | Public Financing Authority Debt Service | | |
|-----------------|-----------|------------------------------------|---|------------|------------------------------------|
| Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| \$ 500 | \$ 1,613 | \$ 1,113 | \$ 678,643 | \$ 799,882 | \$ 121,239 |
| 63,181 | 76,880 | 13,699 | | | |
| 63,681 | 78,493 | 14,812 | 678,643 | 799,882 | 121,239 |
| 81,978 | 88,308 | (6,330) | | | |
| | | | 678,343 | 775,842 | (97,499) |
| 81,978 | 88,308 | (6,330) | 678,343 | 775,842 | (97,499) |
| (18,297) | (9,815) | 8,482 | 300 | 24,040 | 23,740 |
| 22,029 | 8,144 | (13,885) | | | |
| 22,029 | 8,144 | (13,885) | | | |
| 3,732 | (1,671) | (5,403) | 300 | 24,040 | 23,740 |
| 46,580 | 46,580 | | (6,483) | (6,483) | |
| \$ 50,312 | \$ 44,909 | \$ (5,403) | \$ (6,183) | \$ 17,557 | \$ 23,740 |

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